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16179 U.S. PTO

Box 65238
Champlain Station
Burlington, VT 05406-5238
bensonpatentlaw@aol.com

LAW OFFICES
ERIC R. BENSON
U.S. Patent Attorney

Tel. (802) 863-4160
Fax (802) 893-6648

Eric R. Benson, Esq.*

* Admitted to practice in Vermont
Admitted to practice before the
United States Patent and Trademark Office
Reg. No. 38,074

February 10, 2004

Mail Stop - PATENT APPLICATION
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

RE: U.S. Continuation-in Part Patent Application - PERSONAL BACK REST AND SEAT COOLING AND HEATING SYSTEM - Reference Co-Pending Patent Application Number 10/754,429 filed January 9, 2004, which claims priority from Provisional Patent Application Number 60/439,972 which was filed on January 14, 2003.

Dear Sir/Madame:

Enclosed please find for filing:

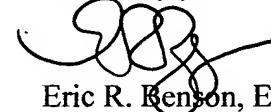
1. Power of Attorney and Declaration (2 Pages);
2. Verified small entity statement of Inventor (2 Pages);
3. A Specification and Claims (26 Pages);
4. An Abstract (1 Page)
5. Drawings (9 Pages);
6. Filing receipt post card; and
7. Filing fee of \$530.00US. (\$385 Basic Filing Rate plus \$145 One Multiple Dependent Claim).

Please note that all communication with respect to this filing should be addressed to the applicant's counsel at:

Law Offices Eric R. Benson, Esq.
Box 65238
Champlain Station
Burlington, VT 05406-5238

If you have any questions please do not hesitate to call. Thank you.

Very truly yours,



Eric R. Benson, Esq.

ERB/erb
enclosures
cc: Mark Harvie

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